

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
WESTERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Petitioner,	)	
	)	
v.	)	Civil Action No. 1:15CV654
	)	
CHRISTOPHER M. SCHEPER,	)	
	)	
Respondent.	)	

**PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service, by the undersigned Assistant United States Attorney, avert to this court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.

2. Michelle L. Eader is a duly commissioned Revenue Officer employed in the Small Business/Self Employed Division, Central Compliance Area, Internal Revenue Service, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulation Section 301.7602-1, 26 C.F.R. § 301.7602B1.

3. The respondent, Christopher M. Scheper, resides at 5185 Ralph Avenue, Cincinnati, Ohio 45238-3859, within the jurisdiction of this court.

4. Revenue Officer Michelle L. Eader is conducting an investigation into the collection of Form 1040 income tax liability for the taxable years 2005, 2008, and 2009, as set forth in the Declaration of Revenue Officer Michelle L. Eader.

5. The respondent, Christopher M. Scheper, is in possession and control of testimony books, records, papers, and other data which are relevant to the above-described investigation.

6. On March 3, 2015, an Internal Revenue Service summons was issued by Revenue Officer Michelle L. Eader, directing the respondent, Christopher M. Scheper, to appear before Revenue Officer Michelle L. Eader on March 24, 2015 at 1:00 p.m. to testify. An attested copy of the summons was left at the last and usual place of abode of Christopher M. Scheper, by Michelle L. Eader, Revenue Officer, on March 5, 2015. The summons is attached hereto and incorporated herein as Exhibit A.

7. On March 24, 2015, the respondent, Christopher M. Scheper, did appear in response to the summons, but refused to comply with the summons. The respondent's refusal to comply

with the summons continues to date as set forth in the Declaration of Revenue Officer Michelle L. Eader, attached hereto as Exhibit B.

8. The books, papers, records, or other data sought by the summons are not already in possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

10. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate the collection of Form 1040 income tax liability for the taxable years 2005, 2008, and 2009, as is evidenced by the Declaration of Michelle L. Eader, attached hereto and incorporated herein as part of this petition.

WHEREFORE, the petitioner respectfully prays:

1. That the Court issue an order directing the respondent, Christopher M. Scheper, to show cause, if any, why the respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.

2. That the Court enter an order directing the respondent, Christopher M. Scheper, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or

other data as is required and called for by the terms of the summons before Revenue Officer Michelle L. Eader, or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Michelle L. Eader, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted,

CARTER M. STEWART  
United States Attorney

s/ Nicholas J. Pantel  
NICHOLAS J. PANTEL (0021329)  
Assistant United States Attorney  
Attorney for Plaintiff  
221 East Fourth Street, Suite 400  
Cincinnati, Ohio 45202  
(513)684-3711  
Fax: (513)684-6972  
Nicholas.Pantel@usdoj.gov